

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 18162
[REDACTED],	)	
	)	AMENDED DECISION
Petitioners.	)	
_____	)	

On June 8, 2004, the Tax Discovery Bureau of the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayers), proposing income taxes, penalty, and interest for 1999 in the amount of \$2,113.

On February 28, 2005, the Tax Commission issued a decision to affirm the Notice of Deficiency Determination. A clerical error in that decision has now been identified. Although the analysis of the case was correct, the amounts of tax, penalty, and interest stated in the Order were not the amounts shown in the Notice of Deficiency Determination the decision supported.

Therefore, the Tax Commission's decision dated February 28, 2005, is hereby amended to reflect the correct amount of tax, penalty, and interest for 1999.

WHEREFORE, the Decision dated February 28, 2005, is AMENDED, and as so AMENDED is hereby APPROVED, AFFIRMED AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest for tax year 1999:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$1,368	\$342	\$485	\$2,195

Interest is computed through August 15, 2005.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this amended decision is enclosed with this amended decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2005.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2001, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.

\_\_\_\_\_